IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE KURIAN JOSEPH

THURSDAY, THE 23RD AUGUST 2007 / 1ST BHADRA 1929

WP(C).No. 6882 of 2004(T)

PETITIONER:

T.K.SHYAMSUNDAR,
MANAGING PARTNER, LAKSHMI JEWELLERY, MAIN ROAD,
PAYYANNUR, KANNUR DISTRICT.

BY ADV. SRI.KALEESWARAM RAJ

RESPONDENTS:
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1. PAYYANNUR MUNCIPALITY,
REPRESENTED BY SECRETARY, PAYYANNUR MUNICIPALITY,
PAYYANNUR.

2. THE MUNCIPAL COUNCIL,
PAYYANNUR MUNICIPALITY, REPRESENTED BY THE
CHAIRPERSON, PAYYANNUR MUNICIPAL COUNCIL,
PAYYANNUR.

3. STATE OF KERALA,
REPRESENTED BY SECRETARY TO GOVERNMENT,
DEPARTMENT OF LOCAL SELF GOVERNMENT, SECRETARIAT,
THIRUVANANTHAPURAM.

BY ADV. SRI.M.SASINDRAN
GOVERNMENT PLEADER SRI.MANOJ KUMAR.

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 23/08/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.C.NO.6882/04

A P P E N D I X

PETITIONER'S EXHIBITS :

EXT.P1 : TRUE COPY OF THE BILL DT. 13.8.1999 ISSUED BY THE MUNICIPALITY TO THE PETITIONER.

EXT.P2 : TRUE COPY OF THE OBJECTION DT. 11.10.1999 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXT.P3 : TRUE COPY OF THE FORMAL APPEAL DT. 25.10.1999 FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT.

EXT.P4 : TRUE COPY OF THE BILL DT. 30.9.2000.

EXT.P5 : TRUE COPY OF THE OBJECTION DT. 11.12.2000 FILED BY THE PETITIONER BEFORE THE FIRST RESPONDENT.

EXT.P6 TRUE COPY OF THE BILL DT. 15.5.2001 ISSUED BY THE FIRST RESPONDENT TO THE PETITIONER.

EXT.P7 TRUE COPY OF THE OBJECTION DT. 23.8.2001 FILED BY THE PETITIONER BEFORE THE FIRST RESPONDENT.

EXT.P8 TRUE COPY OF THE BILL DT. 7.8.2001 ISSUED BY THE MUNICIPALITY TO THE PETITIOENR.

EXT.P9 TRUE COPY OF THE OBJECTION DT. 20.11.2001 FILED BY THE PETITIONER BEFORE THE SECRETARY, PAYYANNUR MUNICIPALITY.

EXT.P10 TRUE COPY OF THE LETTER DT. 22.6.2002 ISSUED BY THE PAYYANNUR MUNICIPALITY TO THE PETITIONER.

EXT.P11 TRUE COPY OF THE APPEAL MEMORANDUM DT. 22.7.2002 FILED BY THE PETITIONER BEFORE THE MUNICIPAL COUNCIL.

EXT.P12 TRUE COPY OF THE NOITCE DT. 247.2002 ISSUED BY THE FIRST RESPONDENT TO THE PETITIONER.

EXT.13 TRUE COPY OF THE LETTER DT. 31.7.2002 ISSUED BY THE FIRST RESPONDENT TO THE PETITIONER.

EXT.P14 TRUE COPY OF THE APPEAL DT. 24.8.2002 FILED BY THE PETITIONER BEFORE THE SECOND RESPONDENT.

EXT.P15 TRUE COPY OF THE BILL DT. 8.8.2002 ISSUED BY THE FIRST

RESPONDENT.

EXT.P16 TRUE COPY OF THE LETTER DT. 8.8.2002 ISSUED BY THE FIRST RESPONDENT.

EXT.P17 TRUE COPY OF THE ORDER DT. 10.9.2002.

EXT.P18 TRUE COPY OF THE BILL DT. 14.8.2002 OR THE SECOND HALF OF 2001-02.

EXT.P19 TRUE COPY OF THE OBJECTION DT. 23.9.2002 FILED BY THE PETITIONER BEFORE THE FIRST RESPONDENT.

EXT.P20 TRUE COPY OF THE APPEAL MEMORANDUM DT.23.9.2002 FILED BY THE PETITIONER BEFORE THE 2ND RESPONDENT.

EXT.P21 TRUE COPY OF THE ORDER DT. 4.10.2002 ISSUED BY THE FIRST RESPONDENT TO THE PETITIONER.

EXT.P22 TRUE COPY OF THE MEMORANDUM DT. 10.10.2002 FILED BY THE PETITIONER BEFORE THE FINANCE STANDING COMMITTEE OF THE MUNICIPALITY.

EXT.P23 TRUE COPY OF THE BILL DT. 25.10.2002.

EXT.P24 TRUE COPY OF THE OBJECTION DT. 30.11.2002 FILED BY THE PETITIONER BEFORE THE SECRETARY OF THE MUNICIPALITY.

EXT.P25 TRUE COPY OF THE BILL DT. 20.1.2003 ISSUED BY THE PAYYANNUR MUNICIPALITY TO THE PETITIONER.

EXT.P26 TRUE COPY OF THE OBJECTION DT. 18.2.2003 FILED BY THE PETITIONER BEFORE THE SECRETARY, PAYYANNUR MUNICIPALITY.

EXT.P27 TRUE COPY OF THE BILL DT. 30.7.2003 ISSUED BY THE MUNICIPALITY TO THE PETITIONER.

EXT.P28 TRUE COPY OF THE OBJECTION DT. 28.8.2003 FILED BY THE PETITIONER BEFORE THE FIRST RESPONDENT.

EXT.P29 TRUE COPY OF THE ORDER DT. 21.1.2004 ISSUED BY THE FIRST RESPONDENT.

EXT.P30 TRUE COPY OF THE BILL DT. 13.12.2004 ISSUED TO THE PETITIONER.

EXT.P31 TRUE COPY OF THE OBJECTION DT. 16.2.2004 FILED BY THE PETITIONER.

EXT.P32 TRUE COPY OF THE ORDER DT. 9.2.2004.

EXT.P33 TRUE COPY OF THE COMPUTATION OF TOTAL INCOME APPROVED BY THE INCOME TAX AUTHORITIES DT. NIL.

EXT.P34 TRUE COPY OF THE COMPUTATION OF THE INCOME DT. 28.2.2002 APPROVED BY THE INCOME TAX AUTHORITIES.

EXT.P35 TRUE COPY OF THE PROFIT AND LOSS ACCOUNT FOR THE YEAR WHICH ENDED ON 31.3.2000.

EXT.P36 TRUE COPY OF THE PROFIT AND LOSS ACCOUNT FOR THE YEAR WHICH ENDED ON 31.3.2001.

EXT.P37 TRUE COPY OF THE APPLICATION DT. 23.1.2004 SUBMITTED BY THE PETITIONER BEFORE THE SECRETARY.

TGS

KURIAN JOSEPH J.

W.P.(C) No.6882 of 2004

Dated 23rd August, 2007.

J U D G M E N T

Petitioner approached this Court with certain grievances regarding levy of profession tax. According to the petitioner, though on several occasions, objections were raised before the Municipality and though appeals were filed after the demand, so far the Municipality has not passed any orders on the objections and appeals. As rightly pointed out by the learned counsel for the Municipality, if an appeal is to be considered, the same can be done only after payment of the profession tax, but that is not so in the case of objections. If the petitioner has pointed out any mistakes by way of objections, those objections should have been considered. Therefore, the writ petition is disposed of as follows :-

In case the Municipality has not disposed of the objections filed by the petitioner, there will be a direction to the Municipality to consider those objections with notice to the petitioner and pass appropriate orders thereon in accordance with law, within a period of three months from the date of production

of a copy of the judgment. The interim order passed by this Court will continue till such time. In case the objections have already been disposed of, there will be a direction to the Municipality to consider the appeals filed by the petitioner in accordance with law, with notice to him within four months from the date of receipt of a copy of the judgment.

KURIAN JOSEPH, JUDGE.

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